

MAY 22 2008

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Dirk J. Breebaart

Attorney Docket No.: NL021156

Examiner: Faulk, D.E.

Serial No.: 10/511,807

Art Unit: 2615

Filing Date: October 19, 2004

Confirmation No.: 6530

For: Spatial Audio

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**AMENDMENT**

Sir:

In response to the Office Action dated February 22, 2008, please amend the subject application as follows.